

EXHIBIT A

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

**UNITED STATES SECURITIES
AND EXCHANGE COMMISSION,**

Plaintiff,

v.

WILLIAM C. SKELLEY

and

SOHIN S. SHAH,

Defendants.

1:18-cv-8803 (LGS)

**DECLARATION OF
LUZ M. AGUILAR**

1. I am a Senior Accountant with the United States Securities and Exchange Commission ("SEC") in its Chicago Regional Office, located at 175 West Jackson Boulevard, Suite 1450, Chicago, Illinois, 60604. I have been employed as an accountant by the SEC since November 1991. My official duties with the SEC include participating in fact-finding inquiries and investigations to determine whether the federal securities laws have been, are presently being, or are about to be violated, and assisting in the SEC's litigation of enforcement actions.

2. I received a BS Degree in Accounting from the University of Illinois at Chicago. I am a registered Certified Public Accountant in the state of Illinois.

3. As part of my duties, I participated in the SEC's investigation regarding William C. Skelley ("Skelley") and his entity, Innovational Funding, LLC ("iFunding"). I reviewed the SEC's files concerning the offer and sale of investments in iFunding. Those files include, among other things, documents from various banks, documents from several individuals,

including Skelley, and other documents obtained by the SEC in its investigation. I also participated in testimony and interviews, as well as conversations with Skelley's attorney.

4. I analyzed certain financial records concerning the flow of funds through accounts held by Skelley and iFunding, among others. I have personally analyzed and summarized available bank records provided by various financial institutions. The bank records are so voluminous that they cannot be conveniently attached to this Declaration. Accordingly, I prepared the accompanying Exhibits to summarize the financial information. These summary Exhibits are fair, accurate and complete summaries of the documents and information that I personally analyzed. In addition, I also reviewed documents produced by iFunding summarizing uses of iFunding funds, including funds used for Skelley's benefit.

5. The bank records that I have reviewed and summarized include, among others, account-opening documents, monthly statements with transaction detail, cancelled checks, cashier's checks, wire transfers, deposit slips, and deposit items.

6. The bank records that I reviewed include, but are not limited to, all available documents for the following accounts:

- a. Five accounts in the name of iFunding: four accounts held at TD Bank, and one account held at JPMorgan Chase Bank. The productions of documents by TD Bank indicated that there were at least six debit cards in Skelley's name linked to the iFunding accounts.
- b. Fifteen accounts in the name of Skelley, including five accounts held jointly with his wife. Two of those accounts were held at JPMorgan Chase Bank, five accounts were held at Santander Bank, and eight accounts were held at TD Bank.

7. Exhibits 1 through 3 are based on my review of the financial records described in the preceding paragraph. I prepared Exhibits 1 through 3 in the following manner: (a) for each account, I prepared a computer file listing of all the transactions; (b) using the financial

statements, I entered the account number, the dates of transactions, the amounts of withdrawals or deposits, and the check numbers for all transactions in the account into the file; (c) after reviewing the underlying documents for each transaction listed in the file, I entered the name of the source of the deposit or the recipient of the withdrawal into the description column; (d) after the available information for the transactions in the account was entered, I categorized the transactions according to the description column to prepare a summary of the sources and uses for each account.

8. After all accounts were analyzed, I selected accounts in which investor funds were deposited, withdrawn or transferred into. I combined the transactions from investors into those accounts and prepared a list of investors, meaning all investors that invested in iFunding.

Summary of Investor Funds

9. For the period October 3, 2013 through June 23, 2016, I calculated that \$3.39 million was raised from at least 42 investors. Those funds were deposited into iFunding's accounts ending in #6594 and #5674 held at TD Bank. Skelley had signatory authority over these accounts and held debit cards in his name linked to the accounts. *See* Exhibit 1. I assigned numbers instead of names to each investor to prepare the chart included in Exhibit 1 which shows the total invested by each investor.

10. From at least October 2013 through at least November 2016, Skelley not only received a salary or deferred compensation, but also used for his benefit \$1,073,746.65 of the \$3.39 million raised from investors. A summary of this calculation is shown in Exhibit 2. Skelley transferred \$369,406.48 of investor funds to his personal bank accounts held at TD Bank, including accounts ending in X-5666, X-1202, X-4108, X-9446, and X-8873. Skelley used those funds to pay for personal expenses such as, apartment rent, travel, legal expenses,

etc. A list of the cash and checks transferred by Skelley to his personal accounts is shown in Attachment 1 to Exhibit 2. In addition, Skelley directly paid, out of iFunding bank accounts that held investor funds, other of his personal expenses, including: \$218,686.30 in travel expenses which include airline tickets, local transportation, and hotel charges; \$86,691.70 in food and drinks, including charges in restaurants, bars and grocery stores; \$120,000 taken in unapproved payroll; \$134,315.50 for apartment rent; \$100,000 for a legal settlement; \$18,831.20 of ATM cash withdrawals and fees; \$10,117.51 in credit card payments; and \$49,197.96 in other purchases. A summary of Skelley's payments and withdrawals, totaling \$737,840.17 of investor funds is shown in Attachment 2 to Exhibit 2. Attachment 3 to Exhibit 2 shows the deferred compensation that was owed to Skelley as of May 2015.

11. I calculated prejudgment interest on the \$1,073,746.65 used for Skelley's benefit. The prejudgment interest was calculated applying the interest rate, adjusted quarterly, used by the IRS for computation of interest on underpayment of taxes. Interest was compounded quarterly beginning on the end of the first month in which the funds used by Skelley exceeded the deferred compensation owed to him.

12. Prejudgment interest calculated on the \$1,073,746.65 of investor funds used by Skelley is \$184,655.27 from December 31, 2013 to May 31, 2019. I have attached a copy of my prejudgment interest calculation as Exhibit 3.

I, Luz M. Aguilar, do hereby declare under penalty of perjury, in accordance with 28 U.S.C. § 1746, that the foregoing is true and correct. Executed on the 29th day of April, 2019.

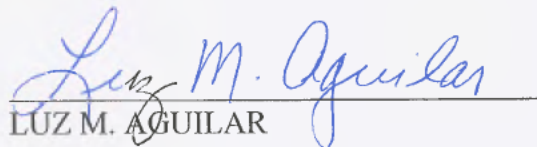

LUZ M. AGUILAR

EXHIBIT 1

Exhibit 1

**Innovation Funding LLC
Summary of Investors
October 3, 2013 to June 23, 2016**

Investor No.		Sum of AMOUNT
Investor No 1	1	75,000.00
Investor No 2	2	20,000.00
Investor No 3	3	50,000.00
Investor No 4	4	50,000.00
Investor No 5	5	10,000.00
Investor No 6	6	60,000.00
Investor No 7	7	20,000.00
Investor No 8	8	187,500.00
Investor No 9	9	50,000.00
Investor No 10	10	150,000.00
Investor No 11	11	20,000.00
Investor No 12	12	20,000.00
Investor No 13	13	50,000.00
Investor No 14	14	10,000.00
Investor No 15	15	30,000.00
Investor No 16	16	100,000.00
Investor No 17	17	10,000.00
Investor No 18	18	25,000.00
Investor No 19	19	15,000.00
Investor No 20	20	1,375,000.00
Investor No 21	21	10,000.00
Investor No 22	22	20,000.00
Investor No 23	23	10,000.00
Investor No 24	24	280,000.00
Investor No 25	25	37,500.00
Investor No 26	26	37,500.00
Investor No 27	27	10,000.00
Investor No 28	28	40,000.00
Investor No 29	29	20,000.00
Investor No 30	30	10,000.00
Investor No 31	31	10,000.00

Exhibit 1

**Innovation Funding LLC
Summary of Investors
October 3, 2013 to June 23, 2016**

Investor No.		Sum of AMOUNT
Investor No	32	100,000.00
Investor No	33	15,000.00
Investor No	34	10,000.00
Investor No	35	10,000.00
Investor No	36	100,000.00
Investor No	37	10,000.00
Investor No	38	10,000.00
Investor No	39	20,000.00
Investor No	40	100,000.00
Investor No	41	15,000.00
Investor No	42	187,500.00
Total		3,390,000.00

EXHIBIT 2

Exhibit 2**Disgorgement Summary for Skelley**

Date Range	Description	Amount	
October 2013 to June 2016	Net Cash and Checks Received	369,406.48	(1)
October 2013 to November 2016	Net Used for Other Purposes	737,840.17	(2)
	Total Used by Skelley	1,107,246.65	
As of May 2015	Less: Deferred Compensation	(33,500.00)	(3)
	Disgorgement Amount	1,073,746.65	
Pre-Judgment Interest	Pre-Judgment Interest	184,665.27	(4)
Total Disgorgement plus Interest		1,258,411.92	

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- (1) See Attachement 1 to Exhibit 2.
(2) See Attachement 2 to Exhibit 2.
(3) See Attachement 3 to Exhibit 2.
(4) See Exhibit 3 attached to this declaration.

EXHIBIT 2

Attachment 1

Exhibit 2 - Attachment 1**William C. Skelley - Cash and Checks Received**

ACCOUNT NAME	BANK / ACCT #	DATE	AMOUNT	Type/Ck #	DESCRIPTION	NOTES
Innovational Funding LLC	TD #XXX-5674	10/11/13	20,000.00	Tr	Skelley, William	TD #XXX-5666
Innovational Funding LLC	TD #XXX-5674	11/22/13	4,000.00	Tr	Skelley, William	TD #XXX-5666
Innovational Funding LLC	TD #XXX-5674	12/18/13	8,000.00	Debit	Skelley, William	
Innovational Funding LLC	TD #XXX-5674	01/06/14	60,000.00	Debit	Skelley, William	TD #XXX-1202
Innovational Funding LLC	TD #XXX-5674	04/28/14	2,000.00	Debit	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	06/02/14	2,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	06/09/14	1,000.00	Debit	Skelley, William	Cash out
Innovational Funding LLC	TD #XXX-5674	06/23/14	1,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	06/25/14	1,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	06/26/14	1,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	06/27/14	2,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	06/30/14	1,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	07/03/14	1,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	07/07/14	1,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	07/10/14	1,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	07/10/14	1,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	07/11/14	500.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	07/14/14	2,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	07/28/14	1,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	07/28/14	2,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	08/05/14	1,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	08/11/14	5,000.00	Tr	Skelley, William	TD #XXX-5666
Innovational Funding LLC	TD #XXX-5674	08/14/14	2,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	09/04/14	4,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	09/17/14	1,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	09/22/14	5,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	10/02/14	1,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	10/03/14	2,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	10/06/14	1,000.00	Tr	Skelley, William	TD #XXX-9446
Innovational Funding LLC	TD #XXX-5674	10/24/14	1,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	11/03/14	500.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	11/03/14	1,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	11/10/14	1,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	11/14/14	2,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	12/05/14	400.00	Tr	Skelley, William	TD #XXX-9446
Innovational Funding LLC	TD #XXX-5674	12/09/14	1,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	12/12/14	1,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	12/26/14	2,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	01/07/15	2,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	01/12/15	1,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	01/12/15	2,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	01/14/15	1,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	01/15/15	1,000.00	Tr	Skelley, William	TD #XXX-4108

Exhibit 2 - Attachment 1**William C. Skelley - Cash and Checks Received**

ACCOUNT NAME	BANK / ACCT #	DATE	AMOUNT	Type/Ck #	DESCRIPTION	NOTES
Innovational Funding LLC	TD #XXX-5674	01/20/15	1,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	01/20/15	1,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	01/21/15	1,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	01/22/15	500.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	01/22/15	1,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	01/26/15	1,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	02/02/15	2,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	02/04/15	1,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	02/12/15	10,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	02/17/15	2,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	02/18/15	5,000.00	Debit	Skelley, William	TD #XXX-8873
Innovational Funding LLC	TD #XXX-5674	02/23/15	1,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	02/24/15	1,700.00	Tr	Skelley, William	TD #XXX-8873
Innovational Funding LLC	TD #XXX-5674	03/10/15	1,000.00	Tr	Skelley, William	TD #XXX-8873
Innovational Funding LLC	TD #XXX-5674	03/16/15	1,000.00	Tr	Skelley, William	TD #XXX-8873
Innovational Funding LLC	TD #XXX-5674	03/18/15	1,000.00	Tr	Skelley, William	TD #XXX-8873
Innovational Funding LLC	TD #XXX-5674	03/23/15	1,000.00	Tr	Skelley, William	TD #XXX-8873
Innovational Funding LLC	TD #XXX-5674	03/23/15	2,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	03/24/15	1,000.00	Tr	Skelley, William	TD #XXX-8873
Innovational Funding LLC	TD #XXX-5674	03/26/15	2,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	03/30/15	2,000.00	Tr	Skelley, William	TD #XXX-8873
Innovational Funding LLC	TD #XXX-5674	03/30/15	2,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	03/31/15	2,000.00	Tr	Skelley, William	TD #XXX-8873
Innovational Funding LLC	TD #XXX-5674	03/31/15	2,000.00	Tr	Skelley, William	TD #XXX-8873
Innovational Funding LLC	TD #XXX-5674	04/01/15	2,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	04/06/15	1,000.00	Tr	Skelley, William	TD #XXX-8873
Innovational Funding LLC	TD #XXX-5674	04/13/15	1,000.00	Tr	Skelley, William	TD #XXX-8873
Innovational Funding LLC	TD #XXX-5674	04/14/15	1,000.00	Tr	Skelley, William	TD #XXX-9446
Innovational Funding LLC	TD #XXX-5674	04/14/15	1,000.00	Tr	Skelley, William	TD #XXX-8873
Innovational Funding LLC	TD #XXX-5674	04/20/15	1,000.00	Tr	Skelley, William	TD #XXX-8873
Innovational Funding LLC	TD #XXX-5674	04/22/15	2,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	05/12/15	1,000.00	Tr	Skelley, William	TD #XXX-8873
Innovational Funding LLC	TD #XXX-5674	05/12/15	2,000.00	Tr	Skelley, William	TD #XXX-8873
Innovational Funding LLC	TD #XXX-5674	05/12/15	2,000.00	Tr	Skelley, William	TD #XXX-8873
Innovational Funding LLC	TD #XXX-5674	05/12/15	2,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	05/13/15	1,000.00	Tr	Skelley, William	TD #XXX-8873
Innovational Funding LLC	TD #XXX-5674	05/13/15	1,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	05/13/15	2,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	05/14/15	1,000.00	Tr	Skelley, William	TD #XXX-8873
Innovational Funding LLC	TD #XXX-5674	05/14/15	1,000.00	Tr	Skelley, William	TD #XXX-8873
Innovational Funding LLC	TD #XXX-5674	05/14/15	3,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	05/15/15	2,000.00	Tr	Skelley, William	TD #XXX-8873
Innovational Funding LLC	TD #XXX-5674	05/15/15	2,000.00	Tr	Skelley, William	TD #XXX-4108

Exhibit 2 - Attachment 1**William C. Skelley - Cash and Checks Received**

ACCOUNT NAME	BANK / ACCT #	DATE	AMOUNT	Type/Ck #	DESCRIPTION	NOTES
Innovational Funding LLC	TD #XXX-5674	05/15/15	2,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	05/15/15	2,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	05/26/15	1,000.00	Tr	Skelley, William	TD #XXX-8873
Innovational Funding LLC	TD #XXX-5674	05/26/15	1,054.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	06/01/15	1,000.00	Tr	Skelley, William	TD #XXX-8873
Innovational Funding LLC	TD #XXX-5674	06/01/15	1,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	06/03/15	1,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	06/05/15	1,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	06/05/15	1,964.68	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	06/10/15	2,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	06/12/15	2,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	06/19/15	2,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	07/02/15	1,093.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	07/03/15	1,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	07/10/15	1,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	07/13/15	1,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	07/13/15	2,316.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	07/20/15	3,008.47	Wire	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	07/27/15	4,844.32	Wire	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	08/10/15	1,000.00	Wire	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	08/10/15	1,000.00	Debit	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	08/13/15	1,721.01	Wire	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	08/18/15	2,405.00	Wire	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	08/20/15	5,400.00	Wire	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	08/24/15	4,000.00	Debit	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-5674	09/09/15	8,000.00	Wire	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-6594	09/16/15	5,000.00	Wire	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-6594	09/18/15	5,000.00	Debit	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-6594	09/23/15	5,000.00	100	Skelley, William	expenes
Innovational Funding LLC	TD #XXX-6594	10/02/15	3,000.00	Wire	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-6594	10/06/15	5,000.00	Wire	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-6594	10/09/15	5,000.00	Wire	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-6594	10/16/15	5,000.00	Wire	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-6594	10/22/15	5,000.00	Wire	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-6594	03/11/16	5,000.00	Debit	Skelley, William	Cash to WS Acct
Innovational Funding LLC	TD #XXX-6594	04/22/16	5,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-6594	05/02/16	10,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-6594	05/05/16	5,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-6594	05/11/16	5,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-6594	05/17/16	5,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-6594	05/27/16	5,000.00	Tr	Skelley, William	TD #XXX-4108
Innovational Funding LLC	TD #XXX-6594	06/24/16	10,000.00	Tr	Skelley, William	TD #XXX-4108
Total			369,406.48			

EXHIBIT 2

Attachment 2

Exhibit 2 - Attachment 2**Summary of Funds Used by Skelley
for Other Purposes**

Category	Amount
Apartment Rent	(134,315.50)
ATM Withdrawals	(18,831.20)
Credit Card	(10,117.51)
Food & Drinks	(86,691.70)
Law Suit Settlement	(100,000.00)
Others	(49,197.96)
Travel	(218,686.30)
Unapproved Payroll	(120,000.00)
Grand Total	(737,840.17) ⁽¹⁾

(1) There are 4,176 transactions, including purchases using debit cards in Skelley's name linked to iFunding accounts.

EXHIBIT 2

Attachment 3

Exhibit 2 - Attachment 3**Deferred Compensation Calculation for Skelley**

Period	Deferred Compensation
2012	\$ 27,000.00
2013	\$ 108,000.00
Paid January to October 2013	\$ (59,500.00)
2014	\$ 108,000.00
Paid May 2015	\$ (150,000.00)
Deferred compensaton balance May 2015	\$ 33,500.00

EXHIBIT 3

Exhibit 3

PREJUDGMENT INTEREST CALCULATIONS for Skelley - Includes Reductions for Deferred Compensation
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PERIOD			[1] ANNUAL RATE	[2] PERIOD RATE	[3] PERIOD INTEREST	[4] PERIOD AMOUNT	[5] TOTAL	
As of December 31, 2013						15,985.80	15,985.80	[6]
01/01/14	to	03/31/14	3%	0.75%	119.89	80,658.85	96,764.54	
04/01/14	to	06/30/14	3%	0.75%	725.73	61,944.71	159,434.99	
07/01/14	to	09/30/14	3%	0.75%	1,195.76	72,530.74	233,161.49	
10/01/14	to	12/31/14	3%	0.75%	1,748.71	88,307.70	323,217.90	
01/01/15	to	03/31/15	3%	0.75%	2,424.13	114,754.34	440,396.38	
04/01/15	to	06/30/15	3%	0.75%	3,302.97	92,549.51	536,248.86	
07/01/15	to	09/30/15	3%	0.75%	4,021.87	80,243.60	620,514.32	
10/01/15	to	12/31/15	3%	0.75%	4,653.86	122,881.94	748,050.12	
01/01/16	to	03/31/16	3%	0.75%	5,610.38	74,084.74	827,745.24	
04/01/16	to	06/30/16	4%	1.00%	8,277.45	79,804.72	915,827.41	
07/01/16	to	09/30/16	4%	1.00%	9,158.27	100,000.00	1,024,985.68	
10/01/16	to	12/31/16	4%	1.00%	10,249.86	90,000.00	1,125,235.54	
01/01/17	to	03/31/17	4%	1.00%	11,252.36		1,136,487.90	
04/01/17	to	06/30/17	4%	1.00%	11,364.88		1,147,852.78	
07/01/17	to	09/30/17	4%	1.00%	11,478.53		1,159,331.30	
10/01/17	to	12/31/17	4%	1.00%	11,593.31		1,170,924.62	
01/01/18	to	03/31/18	4%	1.00%	11,709.25		1,182,633.86	
04/01/18	to	06/30/18	5%	1.25%	14,782.92		1,197,416.79	
07/01/18	to	09/30/18	5%	1.25%	14,967.71		1,212,384.50	
12/01/18	to	12/31/18	5%	1.25%	15,154.81		1,227,539.30	
01/01/19	to	03/31/19	6%	1.50%	18,413.09		1,245,952.39	
04/01/19	to	05/31/19	6%	1.00%	12,459.52		1,258,411.92	
						184,665.27	1,073,746.65	

DISGORGEMENT SUMMARY

TOTAL DISGORGEMENT AMOUNT	1,073,746.65
TOTAL INTEREST	184,665.27
	1,258,411.92

NOTES

- [1] Interest rates for underpayments published quarterly by the Internal Revenue Service in accordance with Section 6621.
- [2] Interest rate to be used in the calculation. For example, the rate for the period ending September 30, 2014, is 3% divided by 4.
- [3] The interest amount calculated for the period which equals the preceding period total multiplied by the period interest rate.
- [4] Total disgorgement amount for period - sum of funds used over deferred compensation.
- [5] Total is the preceding period total plus the interest calculated for the period, plus the period amount.
- [6] Funds after deferred compensation:

Total used up to end of 2013:	49,485.80
Less: Deferred Compensation	33,500.00
	15,985.80